ALC 102

Filing Period	Account No.	SSN OR FEIN	
Beginning:			
Ending:	Due Date	Returns must be postmarked by the	
		due date to avoid the assessment of penalty and interest. Returns must be filed even if no sales were made or any	

tax due.

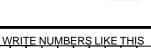
Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 10 and mail to:

Tennessee Department of Revenue Andrew Jackson State Office Bldg. 500 Deaderick Street Nashville, TN 37242

REMINDERS

- Please read instructions on reverse side before preparing this return.
- Transfer the amounts reported in Schedules A and B to the appropriate lines in Columns 1 and 2 on front of return.
- Attach any printout and/or documentation as required by instructions on reverse side.
- Sign and date return in the signature box below.

IF AN AMENDED RETURN **CHECK HERE**



00

WINE

CARRY LITERS TO FOUR DECIMAL PLACES

1234567890 **ROUND TO NEAREST DOLLAR**

DISTILLED SPIRITS

. Total Liter disposition (Transfer from Sch. A, Line 5)	
2. Exemptions-Liters (transfer from Sch. B, Line 8)	
3. Adjusted gross sales (subtract Line 2 from Line 1)	
I. Tax rate	
5. Tax liability (multiply Line 3 by Line 4 tax rate)	
S. Total Tax Due (add line 5, columns 1 and 2)	
7. Credit (enter outstanding credit amount from Department of Revenue notice(s)	

10. Total Remittance Amount (Add lines 6, 8, and 9, less Line 7 if applicable)

9. Interest - if filed late, see instructions on reverse side; current interest rate per annum is

8. Penalty - if filed late, see instructions on reverse side

I declare this is a true, complete, and accurate return to the best of my knowledge.		
SIGN		
HEKE.	Signature of taxpayer	Date
SIGN		
HERE	If preparer other than taxpayer	Date

102980001

FOR OFFICE

INTERNET (8-05) RV-R0005901

For additional information, contact the Taxpayer Services Division in one of our Department of Revenue Offices: Nashville Chattanooga Jackson Johnson City Knoxville Memphis (615) 253-0600 (731) 423-5747 (901) 213-1400 (423) 634-6266 (423) 854-5321 (865) 594-6100 Suite 350 Suite 340 204 High Point Drive Room 606 1350 Appling Road 3rd Floor State Office Building Lowell Thomas Building State Office Building Andrew Jackson Building 540 McCallie Avenue 225 Martin Luther King Blvd. 531 Henley Street 500 Deaderick Street Tennessee residents can also call our statewide toll free number at 1-800-342-1003. Out-of-state callers must dial (615) 253-0600. **INSTRUCTIONS** General: There is levied upon on the sale or gift of wine a tax per liter and on spirits a tax per liter, and a proportional rate per liter or container of more or less than one liter. Due Date: The return along with the appropriate tax payment is due to be filed on or before the 15th day of the month following the period covered. Taxpayer/ Tax Preparer's Signature: You must sign and date your return. Paid preparers (accountants, attorneys etc.) must also sign the return. Penalty and Interest: If filed late, penalty is computed at 5% of the tax (Line 6 minus Line 7 credit) for each 30 day period or portion thereof that the return is late. Total penalty is not to exceed 25% with a minimum of \$15.00 regardless of tax due. If filed late, compute interest at the current rate on the tax (Line 6 minus Line 7 credit) from the due date to the date of payment. Filing: Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 10 of the return and mail with the return to: $Tennessee\ Department\ of\ Revenue, Andrew\ Jackson\ State\ Office\ Building, 500\ Deaderick\ Street, Nashville, Tennessee\ 37242.\ Payment\ of\ the$ tax by Electronic Funds Transfer (EFT) does not relieve you of filing a timely tax return. Amended If this is an amended return, please indicate "Filing Period" and check the appropriate box on the front of this form. Return: **SCHEDULE A** Merchandise Inventory: Compute and transfer amounts on Line 5 to Line 1 on front of return. **COLUMN ONE COLUMN TWO**

	DISTILLED SPIRITS	WINE
1. Number of liters on hand beginning of month		
2. Total liters purchased (attach printout)		
3. Number of liters available (add Lines 1 & 2)		
4. Liters on hand at end of month		
5. Total liter disposition (subtract Line 4 from Line 3)		
NOTE: Printouts for purchases and for exemptions, Schexemptions, Schedule B, Lines 4 through 7.	edule B, Lines 1 through 3, must be attac	shed along with any other documentation for
Exemptions-Liters: Compute a	SCHEDULE B and transfer amounts on Line 8 to Line 2 COLUMN ONE DISTILLED SPIRITS	on front of return. COLUMN TWO WINE
1. Sales to other wholesalers		
2. Returns to Distillers, Suppliers or Exports		
3. Returns from retailers		
4. Damaged or deteriorated merchandise		
5. Sales for sacramental purposes		
6. Sales to military installations		
7. Accountable losses by fire or otherwise		
8. Total exemptions (add Lines 1 through 7)		